

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

TELEPHONE: (916) 263-3680

FACSIMILE: (916) 263-3672

WEB ADDRESS: <http://www.dca.ca.gov/cba>**CONSUMER COMPLAINT ABOUT A LICENSEE***Please read the attached information before completing and submitting this form.*

(Note: If you are complaining about more than one accountant, please submit a separate form for each accountant.)

PLEASE PRINT OR TYPE

**COMPLAINT REGISTERED AGAINST**Information about the **licensed accountant or licensed firm** involved in the complaint.

(Licensee name and/or company name required.)

Licensee Name: \_\_\_\_\_

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Number	Street	Apt. or Suite No.
City	State	Zip Code

Contact Telephone Number: ( \_\_\_\_ ) \_\_\_\_\_

License Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Web Site Address: \_\_\_\_\_

**PERSON REGISTERING COMPLAINT**

Name: \_\_\_\_\_

First Name	Middle Initial	Last Name
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Address: \_\_\_\_\_

Number	Street	Apt. or Suite No.
City	U.S. State/Foreign State/Province	Country
Zip Code/Postal Code		

Contact Telephone Number: ( \_\_\_\_ ) \_\_\_\_\_

FAX Number: ( \_\_\_\_ ) \_\_\_\_\_ E-mail Address: \_\_\_\_\_

Note: Without your personal contact information and ongoing cooperation, we may not be able to pursue your specific complaint.

## DETAILS OF COMPLAINT

1. Please state the details of your complaint about this licensee, including the reason for the complaint, when the problem first occurred, how you selected the licensee, and the facts of your complaint including relevant dates. You may attach separate sheets to continue your description.

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2. Please describe the documentation you have in support of your complaint (such as an engagement letter, tax forms, tax notices, audit reports, financial statements, CPA or PA letterhead stationery, and correspondence). A completed complaint form, accompanied by copies of these documents and any others you believe may pertain to your case, should be submitted by mail or fax, or in person, to the Board's office (see letterhead). Use additional sheets to describe documents, if needed.

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3. What have you done to resolve your complaint so far?

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4. Have you advised the licensee of your complaint?

☐ Yes ☐ No

If no, please explain: \_\_\_\_\_

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5. What do you believe would be a fair settlement or result of your complaint?

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6. Have you contacted an attorney regarding your complaint? ☐ Yes ☐ No

If yes, please provide your attorney's name, address, and phone number.

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7. Have you filed a claim in any court regarding this complaint? ☐ Yes ☐ No

If yes, please list court's name and address. Indicate hearing date if scheduled.

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Date

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Your Signature

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## **INSTRUCTIONS FOR FILING A CONSUMER COMPLAINT**

### **Against a *Licensed Certified Public Accountant* or *Licensed Public Accountant***

The Board appreciates the efforts of consumers who file complaints with the Board. These consumers provide invaluable information to the Board's Enforcement Division.

#### **RESOLVING CONCERNS OR PROBLEMS:**

Common misunderstandings relating to the scope of services, the quality of professional services, or the timeliness of those services very often can be resolved by direct and open communication. However, when you cannot resolve a problem, and you believe a violation of Accountancy statutes or Board regulations has occurred, we urge you to file a complaint with the Board.

#### **UNDERSTANDING THE BOARD'S AUTHORITY REGARDING COMPLAINTS:**

The specific California statutes and regulations related to the practice of public accounting are contained in the Accountancy Act (Business and Professions Code Sections 5000 - 5172), California Code of Regulations (Title 16, Division 1), and related sections of the Business and Professions Code, Corporations Code, Government Code, and California Family Code.

These California laws define the Board's authority. It cannot act as your lawyer, provide legal advice or legal services, advise you of your rights in a given situation, or give you a list of attorneys names. If you do not have an attorney and wish to hire one, lawyer referral services are available in most communities. However, you are not required to hire an attorney in order to file a complaint with the Board.

The Board's authority when a violation of the Accountancy statutes or Board regulations has occurred is limited to disciplining or recommending discipline. California law prohibits the Board from representing private citizens in a court of law or collecting money on their behalf. The filing of a complaint with the Board does not prohibit you from concurrently filing a civil action.

The Board does not have authority to regulate fees charged by its licensees. Therefore, the Board cannot decide whether an accountant's fee for services is reasonable.

#### **HOW THE BOARD HANDLES YOUR COMPLAINT:**

Every complaint received by the Board is handled by its professional staff. The Board's Enforcement Division investigates complaints based upon substantial and tangible facts relating to specific violations of the Board's laws and regulations.

In *most* instances, the Board cannot effectively investigate cases without the personal contact information and ongoing cooperation of the complainant. You do not have to provide the personal information requested. If you do not wish to provide personal information, such as your name, home address, or home telephone number, you may remain anonymous. In that case, however, we may not be able to contact you or help you resolve your complaint. In the event the Board institutes a formal disciplinary action against the accountant, it may be required by the California Administrative Procedure Act to disclose the identity of the complaining party.

If your complaint concerns a matter outside the Board's jurisdiction, we may be able to advise you if another state or local agency can better help you. If the Board has jurisdiction, it will communicate in writing the substance of your complaint to the licensee who is the subject of your complaint. California law requires the Board to provide clear and convincing evidence in order to sustain a disciplinary action and accordingly the investigative process can be lengthy. Board staff will notify you in writing of the results of their investigation once completed.

If after completing an investigation, the Board determines that a violation of the Accountancy Act and/or Accountancy Regulations has occurred, the Board may recommend disciplinary action be taken. The Board has adopted disciplinary guidelines that provide criteria for determining the appropriate disciplinary action. A copy of "A Manual of Disciplinary Guidelines and Model Disciplinary Orders" may be obtained through the Board's Web site at <http://www.dca.ca.gov/cba/forms/dispman.pdf>.

## **COMPLETING AND MAILING THE COMPLAINT FORM**

Please complete all spaces in the attached form, including your name, address, zip code, as well as your contact telephone number.

Please state the full and complete name of the licensee who is the subject of your complaint. Also list his/her address and telephone number. If you wish to complain about more than one licensee, complete a separate complaint form for each licensee. If some of the blank spaces do not apply to your complaint, write N/A (not applicable) in those spaces. It is necessary to sign and date the complaint form.

You may use a separate sheet of paper or the back of the complaint form to describe your complaint against the licensee. Please state all background information regarding your complaint, including the reason for the complaint, when the problem first occurred, how you selected the licensee, the relevant dates of your concerns, and the pertinent facts of your complaint. Facts should be submitted in chronological order. Please submit a **copy** of the information related to your complaint and retain the **originals** for your records.

Submit your complaint form, along with related documents to:

California Board of Accountancy  
Attn: Enforcement Division  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832

Enforcement Fax: (916) 263-3673  
Complaint Telephone: (916) 561-1729  
Main Telephone: (916) 263-3680

**PERSONAL INFORMATION COLLECTION AND ACCESS NOTICE:** The information provided in this form will be used by the California Board of Accountancy (CBA) to follow up on your complaint. Business and Professions Code Sections 325, 326, and 5103 provides the CBA the authority to collect this information. If you do not wish to identify yourself, you may remain anonymous; however, this may limit the CBA's ability to contact you or help you resolve your complaint. Each individual has the right to review his or her personal information records maintained by the CBA, except as otherwise provided by the Information Practices Act. Every effort is made to protect the personal information you provide; however, in order to follow up on your complaint, we may need to share the information with the business you complained about or with other government agencies. This may include disclosing this information in response to a court or administrative order, a subpoena or a search warrant, or as otherwise permitted by the Information Practices Act. Certain information may be disclosed to a member of the public, upon request, under the California Public Records Act and Information Practices Act.

**Policy of Nondiscrimination on the Basis of Disability and Equal Employment**

**Opportunity:** The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its programs and activities. An Americans with Disabilities Act (ADA) coordinator has been designated to coordinate and carry out this agency's compliance with the nondiscrimination requirements of Title II of the ADA. Information concerning the provisions of the ADA, and the rights provided thereunder, is available from:

ADA Coordinator  
California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, California 95815-3832